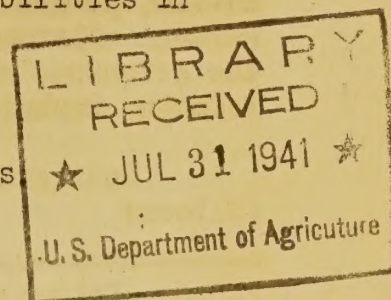


UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATIONCOUNTY OFFICE INSTRUCTIONS - FLUE-CURED TOBACCO MARKETING QUOTAS
(1941-42 MARKETING YEAR)

Each county office will have the following responsibilities in connection with the tobacco marketing quotas:

1. Determination of harvested acreage.
2. Tobacco sold prior to the opening of the markets
3. Preparation of listing sheets.
4. Checking of tobacco disposed of without marketing.
5. Issuance of marketing cards and reporting loss, destruction or theft of marketing cards.
6. Assembling memoranda of sale and reporting indicated violations.
7. Preparation of applications for return of penalties paid.



1. Determination of harvested acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the instructions contained in SRB-503-B. The harvested acreage of tobacco for each tobacco farm shall be determined prior to issuance of the marketing card.

2. Tobacco sold prior to the opening of the markets. Dealers or warehousemen who buy tobacco from farmers prior to the opening of markets will be required to obtain a memorandum of sale in addition to a "Bill of Nonwarehouse Sale". A marketing card shall be issued to any producer desiring to sell his tobacco prior to the opening of the market as soon as possible after the harvested acreage has been determined for the farm.

3. Preparation of listing sheets. The county office shall prepare Form 41-Tob-54, "Within Quota Listing Sheet", listing thereon data for all tobacco farms in the county from which tobacco was harvested in 1941. After Form 41-Tob-54 has been prepared, a line shall be drawn through the data and "See Form 41-Tob-55" shall be inserted for (1) each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm; (2) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment; and (3) each farm on which the harvested acreage of tobacco is within the allotment but the county committee has reason to believe that an excess marketing card should be issued in order to protect the interest of the Government due to the relationships of the operator with producers on

other farms for which excess marketing cards are issued. The data for each farm for which the data are lined through on Form 41-Tob-54 as indicated above shall then be listed on Form 41-Tob-55, "Excess Listing Sheet".

If, because of an error in either the county or State office, the operator was notified of an erroneous acreage allotment and, acting solely upon the basis of the information contained in the erroneous notice, planted an acreage of tobacco in excess of the final and correct acreage allotment established for the farm, the allotment contained in the erroneous notice shall be used for all purposes in connection with tobacco marketing quotas.

Entries shall be made in columns 1 through 9, Form 41-Tob-54, as follows:

Column number and heading	Source of entry
1. Farm serial number	Form SR-301 or Form 40-Tob-31
2. Name of operator	Form SR-301 or Form 40-Tob-31
3. Acreage allotment	Form SR-301 or Form 40-Tob-31
4. Normal yield	Form SR-301 or Form 40-Tob-31
5. Normal production	Column 3 times column 4
6. Estimated production	See instructions below
7. Harvested acreage	Form SR-512
8. Total sales including scrap ^{1/}	Memoranda of sales
9. Actual yield per acre	Column 8 divided by column 7

^{1/} If there is any tobacco produced on the farm in 1941 which will be carried over to future marketing years or if there was any tobacco marketed during the 1941-42 marketing year which was produced in a prior year, the entry in column 8 should be deleted and there should be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed in 1941.

Columns 3, 5, 6, 7, and 8 shall be totaled on each page of the Form 41-Tob-54 and these totals shall not include any entries which have been lined through.

Entries in columns 1 through 7 shall be made prior to the issuance of the marketing card. The county committee shall review the data for each farm and in any case where it has reason to believe that the

production of tobacco on the farm in 1941 is materially less than the normal production in column 5, the estimated production shall be entered in column 6.

Data for those farms for which data have been lined through on the Within Quota Listing Sheet shall be entered on Form 41-Tob-55. Entries in columns 1 through 11 shall be made prior to the issuance of marketing cards and entries in columns 12 through 17 shall be made as soon as the information is available.

Entries shall be made in columns 1 through 17 as follows:

Column number and heading	:	Source of entry
1. Farm serial number	:	Form 41-Tob-54
2. Name of operator	:	Form 41-Tob-54
3. Acreage allotment	:	Form 41-Tob-54
4. Harvested acreage	:	Form SR-512
5. Excess acreage	:	Column 4 minus column 3
6. Percent excess acreage	:	Column 5 divided by column $\frac{4}{1}$
7. Normal yield	:	Form 41-Tob-54
8. Normal production	:	Column 3 times column 7
9. Estimated production	:	Column 4 times column 10
10. Estimated yield per acre	:	See instructions below
11. Preliminary quota	:	Column 10 times smaller of column 3 or column 4
12. Pounds marketed $\frac{2}{1}$:	Memoranda of sales
13. Pounds unmerchantable	:	Report on file
14. Pounds stored	:	Report on file
15. Actual production	:	Sum of columns 12, 13, and 14
16. Actual yield per acre	:	Column 15 divided by column 4
17. Final quota	:	Column 16 times smaller of column 3 or column 4

1/ The percentage to be entered in column 6, shall be expressed as a whole percentage and fractions shall be disregarded except that in

cases where the computed percentage is less than one percent, the entry in column 6 shall be expressed to the nearest tenth of a percent.

- 2/ If the entry in column 12 includes any tobacco which was carried over from a previous marketing year delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the deleted entry.

The estimated yield per acre to be entered in column 10 shall be determined by the county committee upon the basis of the best information available to it. If necessary, an employee of the county association shall visit the farm to estimate the yield to be entered in column 10. The estimated yield and the estimated production on "excess farms" should be reasonably accurate as the farm operator will be required to account for disposition of a quantity of tobacco equal to the estimated production.

Disposition of excess tobacco shall be made only by the farm operator (or his representative) but the county committee (or a representative of the committee) shall approve the disposition. The county committee shall cause a record to be made showing the amount of tobacco (in acres or pounds) disposed of and may require the farm operator (or his representative) to sign a statement that such record is accurate before giving approval to the disposal.

Columns 3, 4, 5, 8, 9, 11 through 15 and 17 should be totaled on each page of Form 41-Tob-55.

If the county office records indicate that the operator of any farm on which the harvested acreage exceeds the allotment is also the operator of a farm in another county, the county office of such other county shall be promptly notified in order that excess marketing cards may be issued for the operator's farms in that county.

4. Checking of tobacco disposed of without marketing. Disposition of excess tobacco shall be acceptable only if disposed of under the supervision of the county committee which may request the operator to sign a statement with respect to the disposition showing the estimated production for the farm, the percent of the total production disposed of and the method of disposition thereof, prior to issuance of marketing card or approval of application for return of penalty.

- (a) If the excess tobacco is disposed of in the field after part of the leaves have been removed from the stalk disposition shall be credited only to the extent that the remaining leaves are considered to be representative as compared with the tobacco previously harvested. No credit shall be given for disposition if only the top leaves or tips or any injured or damaged tobacco is so disposed of.
- (b) If the excess tobacco is disposed of prior to the issuance of the marketing card for the farm, the amount of the excess tobacco shall be reduced only to the extent that the

tobacco so disposed of is representative of the tobacco available for marketing from the farm and does not contain an undue proportion of scrap or other low grade tobacco.

- (c) If the excess tobacco is disposed of after any of the tobacco from the farm has been marketed, a marketing card showing a lesser amount of excess shall not be issued and an application for return of penalty shall be approved only with respect to that part of the tobacco which is representative of the entire crop. The statement with respect to the disposition of such tobacco shall show its appraised value. In the event disposition of the tobacco is by storage, the county committee shall determine the exact amount of tobacco placed in storage, the condition in which stored, the place of storage, and shall appraise the value of such tobacco.

5. Issuance of marketing cards and reporting loss, destruction or theft of marketing cards. Marketing cards shall be issued in accordance with the instructions contained in sections 5, 6, 10, 11, and 12 of 41-Tob-56, "Marketing Quota Regulations".

The following entries shall be made on each Form 41-Tob-45, "Within Quota Marketing Card", before it is issued to the farm operator:

- (a) The name and address of the farm operator shall be entered in the space provided on the cover of the marketing card and the name of the operator on each memorandum of sale.
- (b) The smaller of the entry in column 5 or column 6, if any, Form 41-Tob-54, shall be entered in the space provided on the inside of the cover. If the operator requests two or more cards, the pounds assigned to each card shall also be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the smaller of the normal production or estimated production in columns 5 and 6, Form 41-Tob-54.
- (c) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale; on the "Operator's Receipt for Marketing Card"; and on the back cover. (Note: Stamps for this purpose have been furnished county offices of counties having 20 or more tobacco farms.)
- (d) Enter the allotted acreage and harvested acreage in the spaces provided.
- (e) After the card has been prepared as indicated above, the issuing agent shall affix his signature on the cover.

- (f) Before the card is delivered to the farm operator, he must sign the "Operator's Agreement" and the "Operator's Receipt" in the presence of the person delivering the card. The person delivering the card shall sign the "Operator's Agreement" and deliver the card to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, the new card shall be issued as indicated above and in addition there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum" the total pounds sold on the first card.

Each Form 41-Tob-46, "Excess Marketing Card", shall be executed and delivered to the farm operator as indicated above for "Within Quota Marketing Cards" and in addition the following entries shall be made.

- (a) The estimated production, column 9, Form 41-Tob-55, shall be entered on the cover.
- (b) The acreage allotment and harvested acres shall be entered inside the cover from columns 3 and 4, respectively, Form 41-Tob-55.
- (c) The percentage excess (column 6, Form 41-Tob-55) shall be entered in the spaces provided and shall be shown in both figures and words.
- (d) The marketing quota shall be entered from column 11, Form 41-Tob-55. If the operator requests two or more cards, the pounds assigned to each card shall also be entered in the space provided. In such cases the sum of the pounds assigned to all cards shall not exceed the marketing quota of the farm.

The card number may be entered on the cover if two or more cards are issued for the same farm. (For example: Card numbers 1, 2, 3, etc.)

Each county committee shall designate one person to sign marketing cards for farms in the county as issuing agent. As indicated above, the issuing agent shall sign each marketing card prior to its delivery to the farm operator (or his authorized agent) but the marketing card shall not be delivered to the farm operator (or his authorized agent) until he has signed the "Operator's Agreement" and the receipt therein. The receipt shall be detached from the marketing card and retained in the county office file. (Note: The operator's receipts shall be filed in the county office and it shall be the responsibility of each county association treasurer to account for all cards (Forms 41-Tob-45 and 41-Tob-46) with either the unused cards or properly executed "Operator's Receipts").

6. Assembling memoranda of sale and reporting of indicated violations. The county office shall file the memoranda of sale by farms as received and shall maintain cumulative totals of the pounds sold.

After all memoranda of sale for a farm have been received, the total sales shall be entered in column 8, Form 41-Tob-54, or column 12, Form 41-Tob-55.

If, at any time, it appears that the total marketings of tobacco from a farm are in excess of the estimated actual production of tobacco on the farm, the county committee shall make or cause to be made such preliminary investigation as it deems appropriate with a view to determining whether tobacco from any other farm has been marketed under the marketing card for the particular farm. In any instance where it appears that the marketing card for one farm has been used to market tobacco from another farm the county committee shall forward immediately a report of the indicated violation on Form 41-Tob-58 to the Marketing Quota Section.

7. Preparation of applications for return of penalties paid.
Whenever marketings of tobacco from any farm have been completed the county office shall, in the case of Within Quota Marketing Cards, add the total marketings as shown on all memoranda of sale for the farm and on the marketing card (if returned to the county office by the farmer) and complete the entries on Form 41-Tob-54. In the case of farms for which Excess Marketing Cards are issued the county office shall obtain a report from the farm operator showing the disposition of the excess tobacco. If excess penalty has been paid and the operator desires to submit an application for return of penalties paid, such application must be filed on Form 41-Tob-74.

Instructions for the execution of Form 41-Tob-74 will be issued at a later date.

After all amounts of this for a year have been received, the total
which shall be entered in column 2, Form 41-205-54, or column 12, Form
41-205-54.

It, at any time, is reported that the total collection of tobacco
taxes is less than the amount of the estimated annual production of tobacco
on the farm, the county committee shall make an effort to make such
production approximately as it is estimated with a view to making
equal tobacco taxes for the year. It may be found that it is not
possible to do this for the year. In any event, the county committee
shall make an effort to make such production approximately as it is
estimated for the year. It may be found that it is not possible to
do this for the year. In any event, the county committee shall make
an effort to make such production approximately as it is estimated for
the year. It may be found that it is not possible to do this for the
year. In any event, the county committee shall make an effort to make
such production approximately as it is estimated for the year.

7. Production of tobacco for the year of 1954-55.
The county committee of tobacco for the year 1954-55 shall make
an effort to make such production approximately as it is estimated for
the year. It may be found that it is not possible to do this for the
year. In any event, the county committee shall make an effort to make
such production approximately as it is estimated for the year. It may
be found that it is not possible to do this for the year. In any event,
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Instructions for the committee of 1954-55 will be found at
a later date.